INDEX TO VOLUMES 13 TO 16

ADMON, KURT (and Goldschmidt), *Measuring Terms of Trade During Price Level Changes* Vol. 13, p. 28

BAKER, R. C. (with Nichols), *Testing the Consistency of Auditors' Prior Distributions and Sampling Results* Vol. 13, p. 91

BALL, RAY (with Walker and Whittred), *Audit Qualifications and Share Prices* Vol. 15, p. 23

BOATSMAN, JAMES R., *Why Are There Tigers and Things?* Vol. 13, p. 155

BODENHORN, DIRAN, *An Economic Approach to Balance Sheets and Income Statements* Vol. 14, p. 3

CATT, C. C. (with Rivett), *Fixed Asset Prices and Economic Production Theory* Vol. 15, p. 128

CHAMBERS, R. J., *The Use and Abuse of a Notation: A History of an Idea* Vol. 14, p. 122

CHAMBERS, R. J., *Discounted Cash Equivalents: A Note in Response* Vol. 14, p. 188

CHAMBERS, R. J., *Usefulness — The Vanishing Premise in Accounting Standard Setting* Vol. 15, p. 71

CHAN, K. H. (with Tang), *Environmental Variables of International Transfer Pricing: A Japan-United States Comparison* Vol. 15, p. 3

CHANDRA, GYAN (with Greenball), *Management Reluctance to Disclosure: An Empirical Study* Vol. 13, p. 141

CLANCY, DONALD K., *What is a Convertible Debenture? A Review of the Literature in the U.S.A.* Vol. 14, p. 171

CLARKE, F. L., *A Note on Exchange Rates, Purchasing Power Parities and Translation Procedures* Vol. 13, p. 60

CLARKE, F. L., *Inflation Accounting and the Accidents of History* Vol. 16, p. 79

COOMBES, R. J. (with Tress), *The Financial Implications of Corporate Share Reacquisitions* Vol. 13, p. 40

CRAMER, JOE J. JR (with Neyhart), *A Conceptual Framework for Accounting and Reporting by Pension Plans* Vol. 16, p. 3

CRASWELL, A. T., *Surrogates in Accounting* Vol. 14, p. 81

DAVIES, B. (with Whittred), *The Association Between Selected Corporate Attributes and Timeliness in Corporate Reporting: Further Analysis* Vol. 16, p. 48

DAVIES, J. J., *Accountants' Third Party Liability: A History of Applied Sociological Jurisprudence* Vol. 15, p. 93

FINDLAY, M. CHAPMAN III, *On Market Efficiency and Financial Accounting* Vol. 13, p. 106

FINDLAY, M. CHAPMAN III (with Williams), *Beyond Neoclassical Economic Theory as a Foundation for Financial Accounting Accounting* Vol. 16, p. 133

FIRTH, M., *The Raising of Finance and Firms' Corporate Reporting Policies* Vol. 16, p. 100

FRANCIS, J. R. (with Pollard), *An Investigation of Nonaudit Fees in Australia* Vol. 15, p. 136

GAERTNER, JAMES F., *Proposed Alternatives for Accounting for Business Contributions: A Behavioural Study* Vol. 15, p. 35

GARSOMBKE, H. PERRIN, *Government-Determined Accounting Rules: An Example* Vol. 14, p. 112

GILLING, D. M. (with Stanton), *Changes in the Structure of the Auditing Profession in Australia* Vol. 14, p. 66

GOLDSCHMIDT, YAAQOV (with Admon), *Measuring Terms of Trade During Price Level Changes* Vol. 13, p. 28

GRAY, S. J., *Accounting Values and Inflation: A Review* Vol. 13, p. 67

GREENBALL, MELVIN N. (with Chandra), *Management Reluctance to Disclosure: An Empirical Study* Vol. 13, p. 141

GROOMER, S. MICHAEL (with Nichols), *A Study of the Relative Accuracy of Executives' Estimates of Earnings* Vol. 15, p. 113

HELMI, MEDHAT A. (with Tanju), *Budget After the Fact: An Auditing Tool for Management Evaluation* Vol. 16, p. 124

HENDERSON, SCOTT (with Peirson) *A Note on the Current Cash Equivalent of Liabilities* Vol. 16, p. 61

KEANE, SIMON M., *The Internal Rate of Return and the Reinvestment Fallacy* Vol. 15, p. 48

LEE, HOCK ENG (with McNally), *Management Accounting Practices and Company Characteristics* Vol. 16, p. 142

MCNALLY, GRAEME M. (with Lee), *Management Accounting Practices and Company Characteristics* Vol. 16, p. 142

MA, RONALD (with Pandey and Scott), *Capital Budgeting and Discounted Cash Equivalents* Vol. 14, p. 180

MA, RONALD (with Scott), *Capital Budgeting and Discounted Cash Equivalents: A Rejoinder* Vol. 16, p. 73

MARTINELLI, ALVARO, *Notes on the Origin of Double Entry Bookkeeping* Vol. 13, p. 3

MATTHEWS, JOHN, *Accounting, Business and the Economy: Undue Influence and Dysfunctional Attitudes* Vol. 14, p. 145

MUNTER, PAUL (with Ratcliffe), *On the Attributes of an Asset* Vol. 16, p. 116

MUMFORD, M. J., *An Historical Defence of Henry Rand Hatfield* Vol. 16, p. 151

NEYHART, CHARLES A. JR (with Cramer), *A Conceptual Framework for Accounting and Reporting by Pension Plans* Vol. 16, p. 3

NICHOLS, DONALD R. (with Baker), *Testing the Consistency of Auditors' Prior Distributions and Sampling Results* Vol. 13, p. 91

NICHOLS, DONALD R. (with Groomer), *A Study of the Relative Accuracy of Executives' Estimates of Earnings* Vol. 15, p. 113

PANDEY, PRAMOND (with Ma and Scott), *Capital Budgeting and Discounted Cash Equivalents* Vol. 14, p. 180

PARKER, R. H., *British Men of Account* Vol. 14, p. 53

PARTINGTON, GRAHAM, *Process Costing: A Comment* Vol. 15, p. 60

PEASNELL, K. V., *The CCA Depreciation Problem — an Analysis and Proposal* Vol. 13, p. 123

PEASNELL, K. V., *Capital Budgeting and Discounted Cash Equivalents: Some Clarifying Comments* Vol. 15, p. 145

PEIRSON, GRAHAM (with Henderson), *A Note on the Current Cash Equivalent of Liabilities* Vol. 16, p. 61

PELES, YORAM C. (with Schneller), *Liquidity Ratios and Industry Averages — New Evidence* Vol. 15, p. 13

POLLARD, B. M. (with Francis), *An Investigation of Nonaudit Fees in Australia* Vol. 15, p. 136

PREVITS, GARY JOHN (with Sheldahl), *Accounting and 'Countinghouses': An Analysis and Commentary* Vol. 13, p. 52

RATCLIFFE, THOMAS A. (with Munter), *On the Attributes of an Asset* Vol. 16, p. 116

RIVETT, D. W. (with Catt), *Fixed Asset Prices and Economic Production Theory* Vol. 15, p. 128

SCHNABEL, JACQUES A., *One Type of Security: An Addendum* Vol. 15, p. 56

SCHNELLER, MEIR I. (with Peles), *Liquidity Ratios and Industry Averages — New Evidence* Vol. 15, p. 13

SCOTT, MARK (with Ma and Pandey), *Capital Budgeting and Discounted Cash Equivalents* Vol. 14, p. 180

SCOTT, MARK (with Ma), *Capital Budgeting and Discounted Cash Equivalents: A Rejoinder* Vol. 16, p. 73

SHELDAHL, TERRY K. (with Previts), *Accounting and 'Countinghouses': An Analysis and Commentary* Vol. 13, p. 52

SKINNER, R. C., *Process Costing* Vol. 14, p. 160

SKINNER, R. C., *Process Costing: Reply to a Comment* Vol. 16, p. 67

SMITH, R. G. E., *Defence of 'One Type of Security'* Vol. 13, p. 168

SMITH, R. G. E., *One Type of Security Again* Vol. 16, p. 38

STANTON, P. J. (with Gilling), *Changes in the Structure of the Auditing Profession in Australia* Vol. 14, p. 66

TANG, ROGER Y. W. (with Chan), *Environmental Variables of International Transfer Pricing: A Japan-United States Comparison* Vol. 15, p. 3

TANJU, MURAT N. (with Helmi), *Budget After the Fact: An Auditing Tool for Management Evaluation* Vol. 16, p. 124

TIPPETT, MARK, *The 'Agio' Concept of Interest and the* a priori *Foundations of Current Operating Profit* Vol. 16, p. 17

TRESS, R. B. (with Coombes), *The Financial Implications of Corporate Share Reacquisitions* Vol. 13, p. 40

WALKER, R. G., *The Hatry Affair* Vol. 13, p. 78

WALKER, R. G., *International Accounting Compromises: The Case of Consolidation Accounting* Vol. 14, p. 97

WALKER, R. G. (with Ball and Whittred), *Audit Qualifications and Share Prices* Vol. 15, p. 23

WHITTRED, G. P., *Accounting for the Extractive Industries: Use or Abuse of the Matching Principle?* Vol. 14, p. 154

WHITTRED, G. P., (with Ball and Walker), *Audit Qualifications and Share Prices* Vol. 15, p. 23

WHITTRED, G. P. (with Davies), *The Association Between Selected Corporate Attributes and Timeliness in Corporate Reporting: Further Analysis* Vol. 16, p. 48

WILLIAMS, EDWARD E. (with Findlay), *Beyond Neoclassical Economic Theory as a Foundation for Financial Accounting* Vol. 16, p. 133

WOLNIZER, P. W., *Independence in Auditing: An Incomplete Notion* Vol. 14, p. 31